

1-1 By: Davis of Harris (Senate Sponsor - Patrick) H.B. No. 2549
1-2 (In the Senate - Received from the House April 29, 2009;
1-3 May 1, 2009, read first time and referred to Committee on
1-4 Intergovernmental Relations; May 18, 2009, reported favorably by
1-5 the following vote: Yeas 5, Nays 0; May 18, 2009, sent to printer.)

1-6 A BILL TO BE ENTITLED
1-7 AN ACT

1-8 relating to auditing procedures and authority relating to county
1-9 education departments in certain populous counties.

1-10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-11 SECTION 1. Sections 1, 2, and 3, Chapter 87 (H.B. 502), Acts
1-12 of the 58th Legislature, Regular Session, 1963 (Article 2919g-1,
1-13 Vernon's Texas Civil Statutes), are amended to read as follows:

1-14 Sec. 1. In a county with [any counties having] a population
1-15 of three [two] million [(2,000,000)] or more according to the last
1-16 preceding federal decennial census, the county auditor may ~~[is~~
1-17 ~~hereby authorized and required to]~~ audit all books, accounts,
1-18 reports, vouchers, and other records relating to the financial
1-19 aspects of any contractual relationship between the county and ~~[all~~
1-20 ~~funds handled by]~~ the county department of education. The county
1-21 auditor shall make the results of any such audit ~~[shall be made]~~
1-22 public ~~[by the county auditor]~~.

1-23 Sec. 2. The county department of education ~~[auditor of any~~
1-24 ~~county to which this Act applies]~~ shall periodically have prepared
1-25 by an independent auditor an ~~[, as soon as practicable,]~~ audit of
1-26 all ~~[such]~~ books, accounts, reports, vouchers, and other records
1-27 relating to funds handled by ~~[of]~~ the county department of
1-28 education ~~[from the effective date of this Act back to the last~~
1-29 ~~preceding audit made of such books, accounts, reports, vouchers and~~
1-30 ~~other records by a county auditor of said county]~~. The ~~[county~~
1-31 ~~auditor shall be reimbursed from the funds of the]~~ county
1-32 department of education shall deliver a copy of the audit prepared
1-33 under this section to the commissioners court of the county ~~[for all~~
1-34 ~~expenses incurred in performing the first audit. Thereafter, the~~
1-35 ~~county auditor shall audit all such books, accounts, reports,~~
1-36 ~~vouchers and other records of the county department of education as~~
1-37 ~~often as is necessary to keep himself informed of the condition~~
1-38 ~~thereof, but in no case shall the interval between such audits~~
1-39 ~~exceed one (1) year]~~.

1-40 Sec. 3. The county auditor of any county to which this Act
1-41 applies may ~~[shall]~~ set up such methods and procedures as are
1-42 necessary to conduct audits effectively. The county department of
1-43 education shall comply with such methods and procedures for
1-44 facilitating audits as determined by the county auditor.

1-45 SECTION 2. This Act takes effect immediately if it receives
1-46 a vote of two-thirds of all the members elected to each house, as
1-47 provided by Section 39, Article III, Texas Constitution. If this
1-48 Act does not receive the vote necessary for immediate effect, this
1-49 Act takes effect September 1, 2009.

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